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May 9, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

**Re: D.T.E. 05-04 – Verizon Massachusetts’ Complaint
Concerning Customer Transfer Charges Imposed by
Broadview Networks, Inc.**

Dear Ms. Cottrell:

Enclosed for filing in the above-referenced matter is a copy of Verizon Massachusetts’ Responses to Broadview Network’s First Set of Information Requests. Also enclosed is a CD ROM diskette that contains a copy of the voluminous material referenced in these responses.

Thank you for your assistance in this matter.

Very truly yours,

/s/ Barbara Anne Sousa

Barbara Anne Sousa

Enclosures

cc: Michael Isenberg, Director – Telecommunications Division
Andrew M. Klein, Esquire
Rebecca Sommi, Vice President-Operations Support